

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF TEXAS  
LARDEO DIVISION

United States District Court  
Southern District of Texas  
FILED

OCT 15 2014 VCC

WALTER J. BRADLEY, Clerk  
Laredo Division

UNITED STATES OF AMERICA :

V. :

VIRENDER SHARMA, :

Defendant. :

CRIMINAL NO.

**L-14-923**

INDICTMENT

The Grand Jury charges that:

**DS**

Background

At all times material to this Indictment:

1. Title 31, United States Code, Section 5331, and the relevant regulations promulgated thereunder, require that any person (including a corporation) who is engaged in a trade or business, and, who in the course of such trade or business, receives more than ten thousand dollars (\$10,000) in coins or currency in one (1) transaction or two (2) or more related transactions, file a report regarding such transaction(s) with the Financial Crime Enforcement Network (FinCEN), Department of the Treasury. This report is commonly referred to as a "Form 8300."
2. T.M. Perfumes Wholesale, Inc., hereinafter "T.M. Perfumes," located at 1215 Zaragoza Street, Laredo, Texas, was incorporated in the state of Texas on or about October 19, 1998, and has operated as a trade or business selling perfume.
4. According to his personal federal tax returns, Defendant Virender Sharma is the sole owner of T.M. Perfumes.
5. Defendant Virender Sharma is the registered agent, president and manager of T.M.

Perfumes.

6. Since at least in or about March 2006, Defendant Virender Sharma has been aware of the Form 8300 reporting requirement referenced in Paragraph 1 above.
7. As owner, president, and manager, Defendant Virender Sharma was responsible for making all significant decisions in the operation and management of T.M. Perfumes, including deciding whether or not T.M. Perfumes would comply with its Form 8300 filing obligations.
8. Despite being aware of the Form 8300 filing obligation since at least 2006, Defendant Virender Sharma knowingly failed to implement a system or to otherwise ensure that T.M. Perfumes would comply with its Form 8300 filing, knowing that doing so would cause T.M. Perfumes to regularly fail to fulfill its Form 8300 filing obligations.

### **COUNTS 1-44**

#### **Causing a Failure to File Required Report Nonfinancial Trades and Businesses**

##### **[31 U.S.C. § 5324(b)(1)]**

9. On or about the dates set forth below in Counts 1-44, each date which corresponds to a payment in U.S. currency that triggered the reporting requirement under Section 5331 of Title 31, United States Code, in the Southern District of Texas and elsewhere, and within the jurisdiction of this court,

##### **VIRENDER SHARMA**

knowingly and for the purpose of evading the reporting requirements of Section 5331 of Title 31, United States Code, and the regulations promulgated thereunder, did cause and attempt to cause T.M. Perfumes Wholesale, Inc., a trade or business as defined in Title 31, Code of Federal Regulations, Section 103.30(c)(11) (recodified without substantive

change as Title 31, Code of Federal Regulations, Section 1010.330(c)(11), effective March 1, 2011), that is wholesale and retail seller of perfume, to fail to file reports required under Section 5331 of Title 31 and any regulation prescribed under any such section, and did so as part of a pattern of illegal activity involving more than \$100,000 in a 12-month period.

10. All in violation of Title 31, United States Code, Sections 5324(b)(1) and 5324(d)(2) and Title 31, Code of Federal Regulations, Section 103.30 (recodified, without substantive amendment, as Title 31, Code of Federal Regulations, Section 1010.330, effective March 1, 2011).

11.

<u>COUNT</u>	<u>DATE of CASH RECEIPT</u>	<u>AMT of CASH</u>
1	June 23, 2009	\$14,800
2	June 23, 2009	\$40,000
3	June 25, 2009	\$12,674
4	June 30, 2009	\$15,022.66
5	June 30, 2009	\$17,000
6	July 7, 2009	\$12,000
7	July 8, 2009	\$20,000
8	July 13, 2009	\$30,000
9	July 17, 2009	\$15,000
10	July 21, 2009	\$16,000
11	July 22, 2009	\$13,500
12	July 22, 2009	\$13,035.25
13	July 23, 2009	\$25,000
14	July 28, 2009	\$30,000
15	July 31, 2009	\$20,000
16	August 1, 2009	\$25,000
17	August 1, 2009	\$13,215
18	August 5, 2009	\$26,170
19	August 14, 2009	\$20,000
20	August 14, 2009	\$12,000
21	August 29, 2009	\$22,000
22	September 10, 2009	\$20,000
23	October 31, 2009	\$20,000
24	November 9, 2009	\$17,000

25	November 9, 2009	\$15,000
26	November 12, 2009	\$13,000
27	November 24, 2009	\$14,300
28	November 27, 2009	\$11,663
29	November 30, 2009	\$100,600
30	December 19, 2009	\$190,000
31	December 26, 2009	\$50,000
32	February 9, 2010	\$82,000
33	February 10, 2010	\$40,000
34	February 16, 2010	\$50,000
35	February 22, 2010	\$36,150
36	March 23, 2010	\$67,500
37	March 29, 2010	\$50,000
38	March 31, 2010	\$50,000
39	April 7, 2010	\$44,545
40	May 7, 2010	\$101,400
41	May 14, 2010	\$60,400
42	May 31, 2010	\$60,000
43	June 14, 2010	\$50,000
44	July 13, 2010	\$55,780

### **NOTICE OF CRIMINAL FORFEITURE**

1. The allegations contained in Counts 1-44 of this Indictment are hereby realleged and incorporated by reference for the purpose of alleging forfeitures pursuant to Title 31, United States Code, Section 5317.
2. Pursuant to Title 31, United States Code, Section 5317, upon conviction of an offense in violation of Title 31, United States Code, Section 5324, Defendant Virender Sharma shall forfeit to the United States of America all property, real or personal, involved in the offense[s] and any property traceable to such property. The property to be forfeited includes but is not limited to a money judgment payable to the United States of America in the approximate amount of \$1,611,754.91.
3. If any of the property described above, as a result of any act or omission

of the defendant:

- a. cannot be located upon the exercise of due diligence;
- b. has been transferred or sold to, or deposited with, a third party;
- c. has been placed beyond the jurisdiction of the court;
- d. has been substantially diminished in value; or
- e. has been commingled with other property which cannot be divided without difficulty,

the United States of America shall be entitled to forfeiture of substitute property pursuant to Title 21, United States Code, Section 853(p), as incorporated by Title 31, United States Code, Section 5317(c) and by Title 28, United States Code, Section 2461(c).


A TRUE BILL

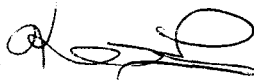
**ORIGINAL SIGNATURE ON FILE**

Kenneth Magidson  
United States Attorney

Jaikumar Ramaswamy, Chief  
Asset Forfeiture and Money  
Laundering Section  
U.S. Department of Justice  
Criminal Division

By:

  
Ralph E. Imperato  
Assistant United States Attorney

  
Keith Liddle  
Trial Attorney  
Asset Forfeiture and Money  
Laundering Section  
U.S. Department of Justice

USA-74-24b  
(Rev. 6-1-71)

**CRIMINAL DOCKET**

LAREDO DIVISION

NO. **L-14-923**

FILE:  
INDICTMENT

Filed: 10/15/14

Judge: \_\_\_\_\_

ATTORNEYS:

UNITED STATES OF AMERICA

KENNETH MAGIDSON, USA  
RALPH E. IMPERATO; KEITH LIDDLE, AUSA

VS.

VIRENDER SHARMA

**CHARGE:** Cts. 1-44: Causing a Failure to File Required Report Nonfinancial Trades and Businesses.

31 U.S.C. § 5324(b)(1) and 5324(d)(2)

**TOTAL COUNTS:** 44

**PENALTY:** Cts. 1-44: Imprisonment up to 5 yrs and \$250,000 fine under section 5324(d)(1)  
or 10 yrs and \$500,000 fine under section 5324(d)(2)  
if the conduct is found to be a pattern involving more than \$100,000.

In Jail:

On Bond:

Name & Address of Surety:

No Arrest: VIRENDER SHARMA